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WEST BATON ROUGE PARISH CLERK OF COURT Port Allen, Louisiana

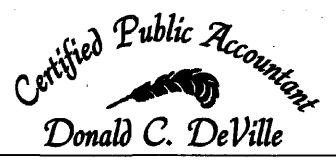
> Annual Financial Statements Year Ended June 30, 2007

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date 35/08

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REPORT OF INDEPENDENT ACCOUNTANT

November 7, 2007

West Baton Rouge Parish Clerk of Court Port Allen, Louisiana

I have audited the accompanying basic financial statements of the West Baton Rouge Parish Clerk of Court as of and for the year ended June 30, 2007, as listed in the Table of Contents. These basic financial statements are the responsibility of the West Baton Rouge Parish Clerk of Court's management. My responsibility is to express an opinion of these basic financial statements based on my audit.

I conducted my audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in <u>Government Auditing Standards</u>, issued by the Comptroller General of the United States. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. I believe that my audit provided a reasonable basis for my opinion.

In my opinion, the basic financial statements referred to above present fairly, in all material respects, the financial position of the West Baton Rouge Parish Clerk of Court as of June 30, 2007, and the results of its operations for the year then ended in conformity with accounting principles generally accepted in the United States of America.

As described in Note 1, the West Baton Rouge Parish Clerk of Court has implemented a new financial reporting model, as required by the provisions of GASB Statement No. 34, <u>Basic Financial Statements-and Management's Discussion and Analysis-For State and Local Governments</u>, as of June 30, 2007.

The budgetary information on page 22, is not a required part of the basic financial statements but are supplementary information required by the Governmental Accounting Standards Board. I have applied certain limited procedures, which consisted principally of inquires of management regarding the methods of measurement and presentation of the supplementary information. However, I did not audit the information and express no opinion on it.

The West Baton Rouge Parish Clerk of Court has not presented Management's Discussion and Analysis that accounting principles generally accepted in the United States has determined is necessary to supplement, although not required to be part of, the basic financial statements.

In accordance with <u>Government Auditing Standards</u>, I have also issued a report dated November 7, 2007, on our consideration of West Baton Rouge Parish Clerk of Court's internal control over financial reporting and our tests of its compliance with laws, regulations, contracts and That report is an integral part of an audit performed in accordance with Governmental Auditing Standards and should be read in conjunction with this report in considering the results of my audit.

Dad @ Deville

WEST BATON ROUGE PARISH CLERK OF COURT PORT ALLEN, LOUISIANA GOVERNMENTAL FUNDS BALANCE SHEET AND STATEMENT OF NET ASSETS JUNE 30, 2007

			STATEMENT
	GENERAL	ADJUSTMENTS	OF
	FUND	(Note 2)	NET ASSETS
ASSETS:			
Cash & Cash Equivalents	\$608,177	\$-0-	\$608,177
Investments - Lamp	452,723	-0-	452,723
Accounts Receivable	15,614	-0-	15,614
Intergovernmental Receivables	-	-0-	3,487
Fixed Assets	-0-	46,478	46,478
Total Assets	1,080,001	46,478	1,126,479
LIABILITIES:			
Current Liabilities	•		
Accounts Payable	\$3,589	-0-	\$3,589
Employee Withholdings	10,042	•	10,042
Interfund Payable	60,677	-0-	60,677
Total Liabilities	74,308	-0-	74,308
FUND BALANCES/NET ASSETS			 _
FUND BALANCES:			
Unreserved	1,005,693	(1,005,693)	-0-
NET ASSETS:			
Unrestricted	-0-	1,052,171	1,052,171
Total Liabilities and			
Fund Balance/Net Assets	1,080,001	46,478	1,126,479
			: :::

WEST BATON ROUGE PARISH CLERK OF COURT PORT ALLEN, LOUISIANA

STATEMENT OF GOVERNMENTAL FUNDS REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES/STATEMENT OF STATEMENT OF ACTIVITIES FOR THE YEAR ENDED JUNE 30, 2007

	GENERAL FUND	ADJUSTMENTS(Note 3)	STATEMENT OF ACTIVITIES
EXPENDITURES			
CLERK OF COURT SERVICES	***		****
Salaries	\$417,691	\$-0-	\$417,691
Fringe Benefits	202,200	-0-	202,200
Travel Operating Services	3,556 79,256	~ 0 - - 0 -	3,556 79,256
Supplies	62,885	-0-	62,885
Capital Outlay	20,604	(15,011)	5,593
Depreciation	-0-	20,653	20,653
Total Expenditures/Expenses	786,192	5,642	791,834
PROGRAM REVENUES:			
Charges For Services	753,026	-0-	753,026
Licenses And Permits	3,002	-0-	3,002
Total Program Revenues	756,028	-0-	756,028
Net Program Expenses	(30,164)	5,642	(35,806)
GENERAL REVENUES:			
Intergovernmental	0 011	•	0.011
Election Refunds Clerks Supplemental Pay	2,911 17,325	- 0 - - 0 -	2,911 17,325
Investment Income	73,196	-0-	73,196
Grants	4,276	V	4,276
Miscellaneous	18,644	-0-	18,644
Total General Revenue	116,352	-0-	116,352
Excess of General Revenues	24.40		00 716
Over Expenditures	86,188		80,546
CHANGES IN NET ASSETS FUND BALANCES/NET ASSETS			
BEGINNING OF YEAR	919,505	52,120	971,625
END OF YEAR	1,005,693	46,478	1,052,171

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS.

WEST BATON ROUGE PARISH CLERK OF COURT PORT ALLEN, LOUISIANA STATEMENT OF FIDUCIARY NET ASSETS JUNE 30, 2007

	ADVANCE DEPOSIT FUND	REGISTRY OF THE COURT FUND	TOTAL
ASSETS:			
Cash & Cash Equivalents	\$1,082	\$1,066	\$2,148
Investments - Lamp	557,407	528,46 9	1,085,876
Interfund Receivable	60,677	-0-	60,677
Total Assets	619,166	529,535	1,148,701
LIABILITIES: Current Liabilities			
Accounts Payable Held For Others	\$-0-	\$-0-	-0-
Pending Court Action	619,166	529,535	1,148,701
Total Liabilities	619,166	529,535	1,148,701
NET ASSETS:			
Unrestricted	-0-	-0-	-0-
Total Liabilities and			
Net Assets	619,166	529,535	1,148,701
			

WEST BATON ROUGE PARISH CLERK OF COURT PORT ALLEN, LOUISIANA STATEMENT OF CHANGES IN FIDUCIARY NET ASSETS FOR THE YEAR ENDED JUNE 30, 2007

	ADVANCE DEPOSIT FUND	REGISTRY OF THE COURT FUND	TOTAL
<u>ADDITIONS</u>			
Deposits: Suits and successions Interest earnings	\$723,431 771	\$112,109 25,792	\$835,540 26,563
Total Additions	724,202	137,901	862,103
REDUCTIONS Clerk's Cost (Transferred to General Fund) Settlement to litigants Attorney, Curator & Notary Judicial Court Fund Sheriff's Fees Secretary of State Parish Council	450,892 -0- 41,800 38,016 53,041 3,900 1,139	-0- 20,077 -0- -0- -0- -0-	450,892 20,077 41,800 38,016 53,041 3,900 1,139
Other	43,689	-0-	43,689
Total Reductions	632,477	20,077	652,554
Net Change	91,725	117,824	209,549
UNSETTLED DEPOSITS, JULY 1	527,441	411,711	939,152
UNSETTLED DEPOSITS, JUNE 30	619,166	529,535	1,148,701

INTRODUCTION

As provided by Article V, Section 28 of the Louisiana Constitution of 1974, the clerk of court services as the ex-officio notary public; the recorder of conveyances, mortgages, and other acts; and has other duties and powers provided by law. The clerk is elected for a four year term.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

BASIS OF PRESENTATION

The accompanying financial statements of the West Baton Rouge Parish Clerk of Court have been prepared in conformity with governmental accounting principles generally accepted in the United States of America. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The accompanying basic financial statements have been prepared in conformity with GASB Statement 34, Basic Financial Statements-and Management Discussion and Analysis-for State and Local Governments, issued in June 1999.

B. REPORTING ENTITY

The clerk of court is an independently elected official; however, the clerk of court is fiscally dependent on the West Baton Rouge Parish Council. The Parish Council maintains and operates the parish courthouse in which the clerk of court's office is located and provides funds for equipment and furniture of the clerk of court's office. Because the clerk of court is fiscally dependent on the parish council, the clerk of court was determined to be a component unit of the West Baton Rouge Parish Council, the financial reporting entity.

The accompanying financial statements present information only on the funds maintained by the clerk of court and do not present information on the parish council, the general government services provided by that governmental unit, or the other governmental units that comprise the financial reporting entity.

C. FUND ACCOUNTING

The Clerk of Court uses funds to maintain its financial records during the year. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions relating to certain government functions or activities. A fund is defined as a separate fiscal and accounting entity with a self-balancing set of accounts.

GOVERNMENTAL FUNDS

Governmental funds account for all or most of the Clerk of Court's general activities. Those funds focus on the sources, uses, and balances of current financial resources. Expendable assets are assigned to the various governmental funds according to the purposes for which they may be used. Current liabilities are assigned to the fund from which they are to be paid. The difference between a governmental fund's assets and liabilities is reported as fund balances. In general, fund balance represents the accumulated expendable resources which may be used to finance future period programs or operations of the Clerk of Court. The following are the Clerk of Court's governmental funds:

General Fund - the primary operating fund of the Clerk of Court and it accounts for all financial resources, except those required to be accounted for in other funds. The General Fund is available for any purpose provided it is expended or transferred in accordance with state and federal laws and according to Clerk of Court policy.

Fiduciary Funds - reporting focuses on net assets and changes in net assets. The only funds accounted for in this category by the clerk are agency funds. The agency account for assets held as an agent for litigants held pending court action. These funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations. Consequently, the agency funds have no measurement focus, but use the modified accrual basis of accounting.

D. MEASUREMENT FOCUS/BASIS OF ACCOUNTING

Fund Financial Statements (FFS)

The amounts reflected in the General Fund of Statements A and B, are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities are generally included on the balance sheet. The statement of revenue, expenditures and changes in fund balances reports the sources (i.e. revenue and other financing sources) and uses (i.e. expenditures and other financing uses) of current financial resources. This approach is then reconciled, through adjustments to a government-wide view of the Clerk of Court operations.

The amounts reflected in the General Fund of Statement A and B, use the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e. when they become both measurable and available). Measurable means the amount of the transaction can be determined and available means collectible within the current period or soon enough thereafter to pay liabilities of the current period. The Clerk of Court considers all revenues available if they are collected within 60 days after the fiscal year end. Expenditures are recorded when the related fund liability in incurred, except for interest and principal payments on general long term debt which is recognized when due, and certain compensated absences and claims and judgements which are recognized when the obligations are expected are expected to be liquidated with expendable available financial resources. The governmental funds use the following practices in recording revenues and expenditures.

Revenues

Major revenue sources susceptible to accrual include: licenses, charges for services and investment income.

Expenditures

The major expenditures are: salaries, supplies, and capital outlay.

Deferred Revenue

Deferred revenues arise when resources are received by the Clerk of Court before it has a legal claim to them, as when grant monies are received before the incurrence of qualifying expenditures. In subsequent periods, when the Clerk of Court has a legal claim to the resources, the liability for deferred revenue is removed from the combined balance sheet and the revenue is recognized.

Government-Wide Financial Statements (GWFS)

The government-wide financial statements include the statement of net assets and the statement of activities. These statement report financial information for the Clerk of Court as a whole excluding the fiduciary activities such as employee pension plans. Information contained in these columns reflect the economic resources measurement focus and the accrual basis of accounting. Revenues, expenses, gains, losses, assets and liabilities resulting from exchange or exchange-like transactions are recognized when the exchange occurs (regardless of when cash is received or disbursed) Revenues, expenses, gains, losses, assets and liabilities, resulting from non-exchange transactions are recognized in accordance with the requirements of GASB Statement No. 33, Accounting and Financial Reporting for Non-exchanged Transactions.

Program Revenues

Program revenues included in the column labeled Statement of Activities are derived directly from Clerk of Court users as a fee for services; program revenues reduce the cost of the function to be financed from the Clerk of Court's general revenues.

E. BUDGETS

The proposed budget for the fiscal year was made available public inspection at the clerk's office on June 1, 2006. The proposed budget, prepared on the accrual basis of accounting, was published in West Side Journal, the official journal, 5 days before the public hearing. The budget hearing was held at the clerk's office on June 8, 2006. The budget is legally adopted and amended, as necessary, by the clerk. All appropriations laspe at year-end.

F. CASH AND CASH EQUIVALENTS

Cash includes amounts in demand deposits, interest bearing demand deposits and money market accounts and time deposits. Cash equivalents include amounts in time deposits and those investments with original maturities of 90 days or less. Under state law, the Clerk of Court may deposit funds in demand deposits, interest bearing demand deposits, money market accounts or time deposits with state banks organized under Louisiana law and national banks having principal offices in Louisiana.

H. SHORT-TERM INTERFUND RECEIVABLES/PAYABLES

During the course of operations, numerous transactions occur between individual funds for goods provided or services rendered. These receivables and payables are classified as due from other funds or due to other funds on the balance sheet. Short-term interfund loans are classified as interfund receivables/payables.

I. PREPAID ITEMS

Insurance and similar services which extend over more than one accounting period have been recognized as expenditures when paid.

J. CAPITAL ASSETS

Capital assets are capitalized at historical cost or estimated cost, if historical cost is not available. Donated assets are recorded as capital assets at their estimated fair market value at the date of donation. The Clerk of Court maintains a threshold level of \$500 or more for capitalized capital assets.

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J. CAPITAL ASSETS (Continued)

Capital assets are recorded in the Statement of Net Assets and the Statement of Activities. Since surplus assets are sold for an immaterial amount when declared as no longer needed for public purposes, no salvage value is taken into consideration for depreciation purposes. All capital assets other than land are depreciated using the straight line method over the following useful lives:

Furniture and fixtures

5-7 Years

K. COMPENSATED ABSENCES

The clerk of court has the following policy relating to vacation and sick leave:

Employees of the Clerk of Court's office earn two weeks of vacation leave each year. Vacation leave cannot be accumulated nor carried forward to succeeding years. The Clerk of Court has not adopted a formal policy regarding sick leave. At year-end the employees of the Clerk of Court have no accumulated or vested benefits required to be reported in accordance with generally accepted accounting principles.

The Clerk of Court's recognition and measurement criteria for compensated absences follows:

GASB Statement No. 16 provides that vacation leave and other compensated absences with similar characteristics should be accrued as a liability as the benefits are earned by the employees if both of the following conditions are met:

- a. The employees' rights to receive compensation are attributable to services already rendered.
- b. It is probable that the employer will compensate the employees for the benefits through paid time off or some other means, such as cash payments at termination or retirement.

NOTE 2 - RECONCILIATION OF TOTAL GOVERNMENTAL FUND BALANCE TO NET ASSETS OF GOVERNMENTAL ACTIVITIES

Total Governmental Fund Balance

\$1,005,693

Amounts reported for governmental activities in the statement of net assets are different because:

Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.

46,478

Net Assets of Governmental Activities

1,052,171

NOTE 3 - RECONCILIATION OF STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES

Net Change in Fund Balances-Total Governmental Funds

\$86,188

Amounts reported for governmental activities in the statement of activities are different because:

Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which capital outlays exceeded depreciation in the current period.

(5,642)

Net Assets of Governmental Activities

80,546

NOTE 4 - CASH AND CASH EQUIVALENTS

At June 30, 2007, the West Baton Rouge Clerk of Court had cash and cash equivalent (book balances) totaling \$610,325.

These deposits are stated at cost, which approximates market. Under state law, these deposits (or the resulting bank balances) must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties.

Custodial Credit Risk-Deposits. At year-end the bank balance was \$716,699. Of the bank balances, \$205,822 was covered by federal depository insurance. \$1,266,423 was collateralized with securities held by the pledging financial institution's trust department or agent but not in the Clerk of Court's name (GASB Category 1).

Even though the pledged securities are considered uncollateralized (Category 1) under the provisions of GASB Statement 3, Louisiana R.S. 39:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledge securities within 10 days of being notified by the Clerk of Court that the fiscal agent has failed to pay deposited funds upon demand.

Interest Rate-Deposits. The Clerk of Court's policy does not address interest rate risk.

NOTE 5 - INVESTMENTS

As of June 30, 2007, the Clerk of Court had \$1,538,599 invested in an external investment pool (LAMP).

LAMP is administered by LAMP, Inc., a non-profit corporation organized under the laws of the State of Louisiana. Only local government entities having contracted to participate in LAMP have an investment interest in its pool of assets. The primary objectives of LAMP is to provide a safe environment for the placement of public funds in short-term, high quality investments. The LAMP portfolio includes on securities and other obligations in which local governments in Louisiana are authorized to invest in accordance with LA-R.S. 33:2955.

GASB Statement No. 40 Deposit and Investment Risk Disclosure, requires disclosure of credit risk, custodial credit risk, concentration of credit risk, and foreign currency risk for all public entity investments. LAMP is a 2a7-like investment pool.

The following facts are relevant for 2a7-like investment pools:

Credit Risk: LAMP is rated AAAm by Standard & Poor's.

Custodial Credit Risk: LAMP participant's investments in the pool are evidenced by shares of the pool. Investments in pools should be disclosed, but not categorized because they are not evidenced by securities that exist in physical or book-entry form. The public entity's investment is with the pool, not the securities that make up the pool; therefore, no disclosure is required.

Concentration of Credit Risk: Pooled investments are excluded from the 5 percent disclosure requirement.

Interest Rate Risk: 2a7-like investment pools are excluded from this disclosure requirement, per paragraph 15 of the GASB 40 statement.

Foreign Currency Risk: Not applicable to 2a7-like pools entities.

The dollar weight average portfolio maturity of LAMP assets is restricted to not more than 90 days, and consists of no securities with a maturity in excess of 397 days. LAMP is designed to be highly liquid to give its participants immediate access to their account balances. The investments in LAMP are stated at fair value based on quoted market rates. The fair value is determined on a weekly basis by LAMP and the value of the position in the external investment pool is the same as the value of the pool shares.

LAMP, Inc. is subject to the regulatory oversight of the state treasurer and the board of directors. LAMP is not registered with the SEC as an investment company.

NOTE 7 - RECEIVABLES

A. A Summary of Receivables at year end follows:

CLASS OF RECEIVABLES

GENERAL FUND

Charges for Services

\$15,614

Accounts receivable are written-off under the direct write-off method whereby bad debts are recorded when a receivable is deemed uncollectible. If they are subsequently collected they are recorded as miscellaneous income. The direct charge-off method is not a material departure from GAAP as it approximates the valuation method.

NOTE 8 - INTERFUND RECEIVABLES AND PAYABLES

Because the Clerk of Court operates most of its programs under cost reimbursement type grants, it has to pay for costs using its General fund money and then request reimbursement for the advanced costs under the grant programs. Such advances create short-term interfund loans in the Fund Financial Statements. A summary of these interfund loans at year end, is as follows:

	Due From Other Funds	Due To Other Funds
Fiduciary Fund Advance Deposit Fund General Fund	\$60,677 -0-	\$-0 - 60,677
Total	60,677	60,677

NOTE 8 - CAPITAL ASSETS

Capital assets and depreciation activity as of and for the year ended June 30, 2007, is as follows:

Governmental Activities	Balance 6-30-06	Additions	Deletions	Balance 6-30-07
Furniture & Equipment	\$284,110	\$15,647	\$637	\$299,120
Accumulated Depreciation Furniture & Equipment	1: (231,989)	(20,653)	-0-	(252,642)
Net Capital Assets	52,121	(5,006)	637	46,478

NOTE 9 - PENSION PLAN AND RETIREMENT COMMITMENTS

PLAN DESCRIPTION. Substantially all employees of the West Baton Rouge Clerk of Court employees are members of the Louisiana Clerks of Court Retirement and Relief Fund ("System"), a cost sharing, multiple-employer defined benefit pension plan administered by a separate board of trustees.

All regular employees who are under the age of 60 at the time of original employment are required to participate in the system. Employees who retire at or after age 55 with at least 12 years of credited service are entitled to a retirement benefit, payable monthly for life, equal to 3% (3-3 1/3% for new employess) of their final average salary for each year of credited service, not to exceed 100 per cent of their final average salary. Final-average salary is the employee's average salary over the 36 consecutive or joined months that produce the highest average. Employees who terminate with at least 12 years of service, and who do not withdraw their employee contributions, may retire at or after 55 and receive benefit accrued to their date of termination. The system also provides death and disability benefits. Benefits are established by state statute.

The System issues an annual publicly available financial report that includes financial statements and required supplementary information for the System. That report may be obtained by writing to the Louisiana Clerks of Court Retirement and Relief Fund, 11745 Bricksome Avenue, Baton Rouge, Louisiana 70816, or by calling (225) 293-1162.

Funding Policy. Under Plan A, members are required by state statute to contribute 8.25% of their annual covered salary and the West Baton Rouge Clerk of Court is required to contribute at an actuarially determined rate. The current rate is 16.75% of annual covered payroll. Contributions to the System include one-fourth of one per cent (one-half of one percent for Orleans Parish) of the taxes shown to be collectible by the tax rolls of each parish.

The contributions requirements of the plan members and the West Baton Rouge Parish Clerk of Court are established and may be amended by state statute. As provided by R.S. 11:103, the employer contributions are determined by actuarial valuation and are subject to change each year based on the results of the valuation for the prior fiscal year. The West Baton Rouge Clerk of Court's employer contributions to the System under Plan A for the years ended June 30, 2007, 2006 and 2005, were \$61,116, \$56,783 and \$51,323, respectively, equal to the required contributions for each year.

NOTE 9 - OTHER POSTEMPLOYMENT BENEFITS

The Clerk of Court provides certain continuing health care benefits for its retired employees. Substantially all of the Clerk of Court's employees become eligible for those benefits if they reach normal retirement age while working for the Clerk of Court. Those benefits for retirees and similar benefits for active employees are provided through an insurance company whose monthly premiums are paid jointly by the employees and by the Clerk of Court. The Clerk of Court recognizes the cost of providing retiree health care and life insurance benefits (Clerk of Court's portion of premiums) as an expenditure when paid, which was \$16,613 for the year ended June 30, 2007. Using mortality tables related to single life annuities, the estimated cost to the Clerk of Court over the remaining lives of these retired employees is \$281,860.

NOTE 10 - ACCOUNTS, SALARIES, AND OTHER PAYABLES

The payables of \$13,631 at June 30, 2007, are as follows:

General	Fund

Accounts Payable	\$3,589
Withholdings	10,042
Total	13,631

NOTE 11 - LEASES

The Clerk of Court has immaterial copier leases and does not record items under capital leases as assets and obligations in the accompanying financial statements.

NOTE 12 - RISK MANAGEMENT

The Clerk of Court is exposed to various risks of loss related to torts; thefts of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The Clerk of Court has purchased commercial insurance to cover or reduce the risk of loss that might arise should one of these incidents occur. No settlements were made during the year that exceeded the Clerk of Court's coverages.

NOTE 13 - LITIGATION, CLAIMS AND CONTINGENCIES

At June 30, 2007, the Louisiana Clerk of Court Association and all of the State of Louisiana Clerks of Court, of which the West Baton Rouge Clerk of Court is a party, are defendants a lawsuits filed in the United States District Court, Middle District. Although the suit is still pending, the Association and Clerks of Court denies any liability and is actively defending its position. While the ultimate outcome of the above matters cannot be predicted at this time, it is the opinion of management that the disposition of these matters will not have a material adverse effect on the financial position of the Clerk of Court.

\$9,400 in legal fee were paid out during the year ended June 30, 2007 in defense of the suit. No claims were paid out.

NOTE 14 - ON-BEHALF PAYMENTS FOR EXPENDITURES

Certain operating expenditures of the clerk's office are paid by the West Baton Rouge Parish Council and are not included in the accompanying financial statements, such as facilities, utilities, insurance and office supplies.

REQUIRED SUPPLEMENTAL INFORMATION

WEST BATON ROUGE PARISH CLERK OF COURT PORT ALLEN, LOUISIANA

GOVERNMENTAL FUND - GENERAL FUND

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES-BUDGET (GAAP BASIS) AND ACTUAL FOR YEAR ENDED JUNE 30, 2007

	DIT 4		ACTUAL	VARIANCE
	BUDGET	AMOUNTS	AMOUNTS	FAVORABLE
	<u>ORIGINAL</u>	<u>FINAL</u>	GAAP BASIS	(UNFAVORABLE)
REVENUES				
Charges for Services	\$632,200	\$736,533	\$753,026	\$16,493
Licenses and Permits	4,000	4,900	3,002	(1,898)
Clerks Supplemental Pay	17,100	17,325	17,325	-0-
Election Refund	2,000	2,242	2,911	669
Investment Income	60,000	75,000	73,196	(1,804)
Grants	-0-	-0-	4,276	4,276
Miscellaneous	2,500	14,000	18,644	4,644
TOTAL REVENUES	717,800	850,000	872,380	22,380
EXPENDITURES			· · · · · · · · · · · · · · · · · · ·	
GENERAL GOVERNMENT				
CURRENT				
Salaries	405,905	428,100	417,691	10,409
Fringe Benefits	176,750	205,900	202,200	3,700
Travel	3,100	2,500	3,556	(1,056)
Operating Services	88,045	120,100	79,256	40,844
Supplies	39,000	48,000	62,885	(14,885)
CAPITAL OUTLAY	5,000	22,000	20,604	1,396
TOTAL	717,800	826,600	786,192	40,408
EXCESS (DEFICIENCY)				
OF REVENUE OVER	•	00 400	06 160	60 700
EXPENDITURES	-0-	23,400	86,188	62,788
FUND BALANCE, July 1	919,505	919,505	919,505	-0-
				
FUND BALANCE, June 30	919,505	942,905	1,005,693	62,788
			· · · · · · · · · · · · · · · · · · ·	

OTHER SUPPLEMENTAL INFORMATION

Member American Institute CPAs Member Louisiana Society CPAs

7829 BLUEBONNET BLVD. BATON ROUGE, LA 70810 (225) 767-7829

REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING
AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN
AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH
GOVERNMENT AUDITING STANDARDS

November 7, 2007

To the Board of Directors West Baton Rouge Parish Library Port Allen, Louisiana

I have audited the financial statements of the West Baton Rouge Parish Library as of and for the year ended June 30, 2007, and have issued my report thereon dated November 7, 2007. I conducted my audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in <u>Government Auditing Standards</u>, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

In planning and performing my audit, I considered West Baton Rouge Parish Clerk of Court's internal control over financial reporting as a basis for designing my auditing procedures for the purpose of expressing my opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Entity internal control over financial reporting. Accordingly, I do not express an opinion on the effectiveness of the Entity's internal control over financial reporting.

A control deficiency exist when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatement on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the Entity's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of the entity's financial statements that is more than inconsequential will not be prevented or detected by the entity's internal control.

A material weakness is a significant deficiency, or combination of significant deficiencies, that result in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by the entity's internal control.

My consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. I did not identify any deficiency in internal control over financial reporting that I consider to be material weaknesses, as defined above.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether West Baton Rouge Parish Clerk of Court's financial statements are free of material misstatement, I performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of my audit and, accordingly, I do not express such an opinion. The results of my tests disclosed no instances of noncompliance that are required to be reported under <u>Government Auditing Standards</u>.

This report is intended for the information of the management, and federal awarding agencies and pass-through entities. However, this report is a matter of public record and distribution is not limited.

Under Louisiana Revised Statutes 24:513, this report is distributed by the Legislative Auditor as a public document.

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WEST BATON ROUGE PARISH CLERK OF COURT WEST BATON ROUGE PARISH COUNCIL PORT ALLEN, LOUISIANA SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS FOR THE YEAR ENDED JUNE 30, 2007

PLANNED
FISCAL YEAR
FINDING
CORRECTIVE
ACTION/PARTIAL
REF INITIALLY
NO. OCCURRED DESCRIPTION OF FINDING (YES, NO, PARTIALLY)
ACTION TAKEN

NONE

WEST BATON ROUGE PARISH CLERK OF COURT WEST BATON ROUGE PARISH COUNCIL PORT ALLEN, LOUISIANA SUMMARY SCHEDULE OF CURRENT YEARS FINDINGS FOR THE YEAR ENDED JUNE 30, 2007

NONE

WEST BATON ROUGE PARISH CLERK OF COURT WEST BATON ROUGE PARISH COUNCIL

PORT ALLEN, LOUISIANA CORRECTIVE ACTION PLAN FOR CURRENT YEAR AUDIT FINDINGS

FOR THE YEAR ENDED JUNE 30, 2007

		CORRECTIVE	NAME OF	ANTICIPATED
REF	DESCRIPTION	ACTION	CONTACT	COMPLETION
NO.	OF FINDING	PLANNED	PERSON	DATE

Not Applicable